

**Jim Caldwell – Submitter**

**Thursday, May 19, 2005**

**Category: Individual**

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I want to thank the advisory panel on their work on this historic project. Your sacrifice of time and effort is a testimony to your concern as an American.

I am an average American. I have a wife and two kids and own my home. I have a busy lifestyle as most Americans do, but I am taking the time to submit this proposal because of my concern for the direction this country is headed.

This country began over issues of taxation and I believe that a groundswell of Americans are rising up to meet the challenge again. Our tax collection system is in a shambles. An income tax that was created for a short term purpose has escalated into a monster that no one can seemingly tame.

Our tax code is so overwhelming that no one (even the IRS) is certain of how to handle every situation. Special interest groups have used their power to successfully lobby for special treatment under the tax code. There is nothing fair about our income tax system.

Although I believe we have too much government (and government spending), this document does not address that issue. I have studied several options for tax reform that have been brought to the forefront during the past few years. One of your requirements is that this proposal be designed to be revenue neutral. After reviewing all options, I am convinced that the best method to accomplish all of your goals is the National Retail Sales Tax also known as the FairTax.

The FairTax bills are currently before congress (HR25 & S25). I will not go into details of these bills as I am sure you are well informed of them. The IRS code is a behemoth that needs to be scrapped. I was once taught a principle that applies here. It is known as KISS... Keep It Simple Stupid! The FairTax brings simplicity to the process in a revenue neutral way. You can find more information at [fairtax.org](http://fairtax.org) should you wish to look.

Now is the time for a major change that will jumpstart this sluggish economy. The FairTax will accomplish that. I want to encourage you to recommend the current legislation before congress (HR25 & S25) in your final report to the President. Thanks for listening to an average American.